

Laramie County Community College

Balance Sheet- Current Fund

	Current Year	Prior Year
	<u>Aug-23</u>	<u>Aug-22</u>
2023 audit Entries not complete		
Assets		
Current Assets		
Cash and Cash Equivalents	14,340,619.07	7,313,005.59
Tuition Receivable	5,441,084.20	4,751,310.66
Local Appropriations	1,142,895.65	902,052.00
Property Tax Receivable	8,375,595.38	9,922,054.38
Other/Sponsorships	836,311.02	406,947.91
AR- Agency/Scholarships/WCCC	(67,629.80)	(84,069.75)
Total Current	30,068,875.52	23,211,300.79
Non- Current Assets		
Investments	5,441,084.20	5,342,555.10
Total Non-Current	5,441,084.20	5,342,555.10
Total Assets	35,509,959.72	28,553,855.89
Liabilities		
Current Liabilities		
Accounts Payable	(80,698.61)	(169,624.62)
AP Miscellaneous	(58,466.84)	(55,344.46)
Deferred Revenue-	(171,802.31)	(144,804.98)
Deferred Revenue-Property Taxes	(12,281,030.38)	(9,922,054.38)
Total Current	(12,591,998.14)	(10,291,828.44)
Non- Current Liabilities		
Encumbered Salaries and Vacation	(1,738,735.54)	(1,657,824.14)
Reserve- TOP & Unemployment	(433,358.04)	(655,430.31)
Total Non-Current	(2,172,093.58)	(2,313,254.45)
Net Assets		
Beginning Balance	(12,233,527.00)	(11,056,009.00)
(Revenues) in excess of Expenditures	(8,512,341.00)	(4,892,764.00)
Ending Net Assets	(20,745,868.00)	(15,948,773.00)
Total Liabilities & Net Assets	(35,509,959.72)	(28,553,855.89)

Laramie County Community College

Balance Sheet- **Auxiliary Funds**

	Current Year <u>Aug-23</u>	Prior Year <u>Aug-22</u>
2023 audit Entries not complete		
Assets		
Current Assets		
Cash and Cash Equivalents	1,481,098.17	2,756,417.24
Accounts Receivable		
Child Care	19,762.36	33,813.89
Residence Hall	120,477.35	75,879.09
Dining Services Food Deposit	133,333.00	133,333.00
Capitalized Gold Hall	32,264,964.83	33,094,043.15
Other	(100,224.05)	(104,589.43)
Total Current Assets	33,919,411.66	35,988,896.94
Total Assets	33,919,411.66	35,988,896.94
Liabilities		
Current Liabilities		
Accounts Payable		
Bookstore	(203,241.10)	(147,330.69)
Residence Hall	(66,420.99)	(53,895.99)
Child Care Deposit	(69,032.25)	(75,280.00)
SLIB Loan Payable	(30,060,341.72)	(31,050,179.87)
SLIB Loan Accrued Interest	(649,021.01)	(627,117.93)
Other	14,710.76	(25,005.11)
Total Current Liabilities	(31,033,346.31)	(31,978,809.59)
Net Assets		
Beginning Balance		
Facilities Rental	(191,806.00)	(156,749.00)
Dining Center	176,553.00	6,108.00
Residence Hall/Summer	(2,863,627.35)	(4,184,753.35)
Child Discovery Center	(6,188.00)	5,292.00
Bookstore	(69,073.00)	(88,589.00)
Copy Center	(62,241.00)	(64,664.00)
Other	(226,498.00)	(190,133.00)
Total Beginning Balance	(3,242,880.35)	(4,673,488.35)
(Revenues) in excess of Expenditures	356,815.00	663,401.00
Ending Net Assets	(2,886,065.35)	(4,010,087.35)
Total Liabilities & Net Assets	(33,919,411.66)	(35,988,896.94)